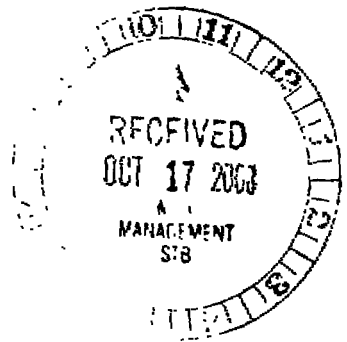


RECORDATION NO 21994-J FILED

OCT 17 '08

1-16 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

VIA UPS 2nd DAY AIR

October 15, 2008

Ms. Anne K. Quinlan
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated September 15, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 21994. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: AG Processing, Inc.
12700 West Dodge Road
Omaha, NE 68103-2047

A description of the railroad equipment covered by the enclosed document is forty seven (47) 5127 cu. ft. capacity covered hopper cars having NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397.
Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Marcia Dunne".

Marcia Dunne
Sr. Rail Documentation Specialist

Enclosures

(AG)P027)

ASGN. NO.: AGP027

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 15th day of September, 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ag Processing Inc ("Lessee").

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of August 21, 1996, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 21 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 1, 2008 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: K. A. DomerowskiName: K. A. DomerowskiTitle: Director of DocumentationBy: John J. ThomasName: JOHN J. THOMASTitle: PRESIDENTExecuted on this 15th day of September, 2008.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

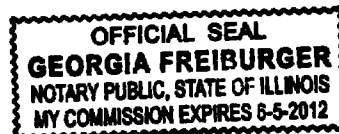
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15th day of September, 2008.

Georgia Freiburger
Notary Public

My Commission Expires:

6-2012
(Notary Public)



LESSEE:

AG PROCESSING INC

By: Terry J. Voss
Name: TERRY J. VOSS
Title: SENIOR VICE PRESIDENT
RAIL TRANSPORTATION

ATTEST:

By: Debra D. Armstrong
Name: Debra D. Armstrong
Title: Rail Equipment Manager Executed on this 10 day of September, 2008.

[CORPORATE SEAL]

STATE OF NEBRASKA
COUNTY OF DOUGLAS

I, ANN MANN, a Notary Public of the County and State aforesaid,
certify that TERRY J. VOSS personally appeared before me this day and
acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 10th day of SEPTEMBER 2008.

Ann M. Mann
Notary Public
GENERAL NOTARY - State of Nebraska
ANN M. MANN
My Comm. Exp. Nov 7, 2009

Commission Expires:

NOV. 7, 2009
(Notary Public)

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Forty-seven (47)

DESCRIPTION OF CARS: 5127 cu. ft. covered hoppers loading to 286,000 lb. capacity, with trough hatches and vibrator brackets

CAR NUMBERS:

NDYX 512700	NDYX 512725
NDYX 512702	NDYX 512726
NDYX 512703	NDYX 512727
NDYX 512704	NDYX 512728
NDYX 512705	NDYX 512729
NDYX 512706	NDYX 512730
NDYX 512707	NDYX 512731
NDYX 512708	NDYX 512732
NDYX 512709	NDYX 512733
NDYX 512710	NDYX 512734
NDYX 512711	NDYX 512737
NDYX 512712	NDYX 512738
NDYX 512713	NDYX 512739
NDYX 512714	NDYX 512740
NDYX 512715	NDYX 512741
NDYX 512716	NDYX 512742
NDYX 512717	NDYX 512743
NDYX 512718	NDYX 512744
NDYX 512719	NDYX 512745
NDYX 512720	NDYX 512746
NDYX 512721	NDYX 512747
NDYX 512722	NDYX 512748
NDYX 512723	NDYX 512749
NDYX 512724	